



Summary of EIC Eligibility Requirements

Part A Rules for Everyone	Part B Rules If You Have a Qualifying Child	Part C Rules If You Do Not Have a Qualifying Child
Taxpayers & qualifying children must all have a valid social security number.	Child must meet the relationship, age, residency test and joint return tests.	Must be at least age 25 but under age 65 as of December 31.*
Filing status cannot be “married filing separately.”	Qualifying child cannot be used by more than one person to claim the EIC.	Cannot be the dependent of another person.
Must be a U.S. citizen or resident alien all year.		Must have lived in the United States more than half the year.
Cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).		
Investment income must be \$3,150 or less.		
Cannot be a qualifying child of another person.		

Part D

Earned Income and AGI Limitations

You must have earned income to qualify for this credit.

Your earned income and AGI must be less than:

- \$43,998 (\$49,078 for married filing jointly) if you have three or more qualifying children,
- \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children,
- \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, or
- \$13,660 (\$18,740 for married filing jointly) if you do not have a qualifying child.